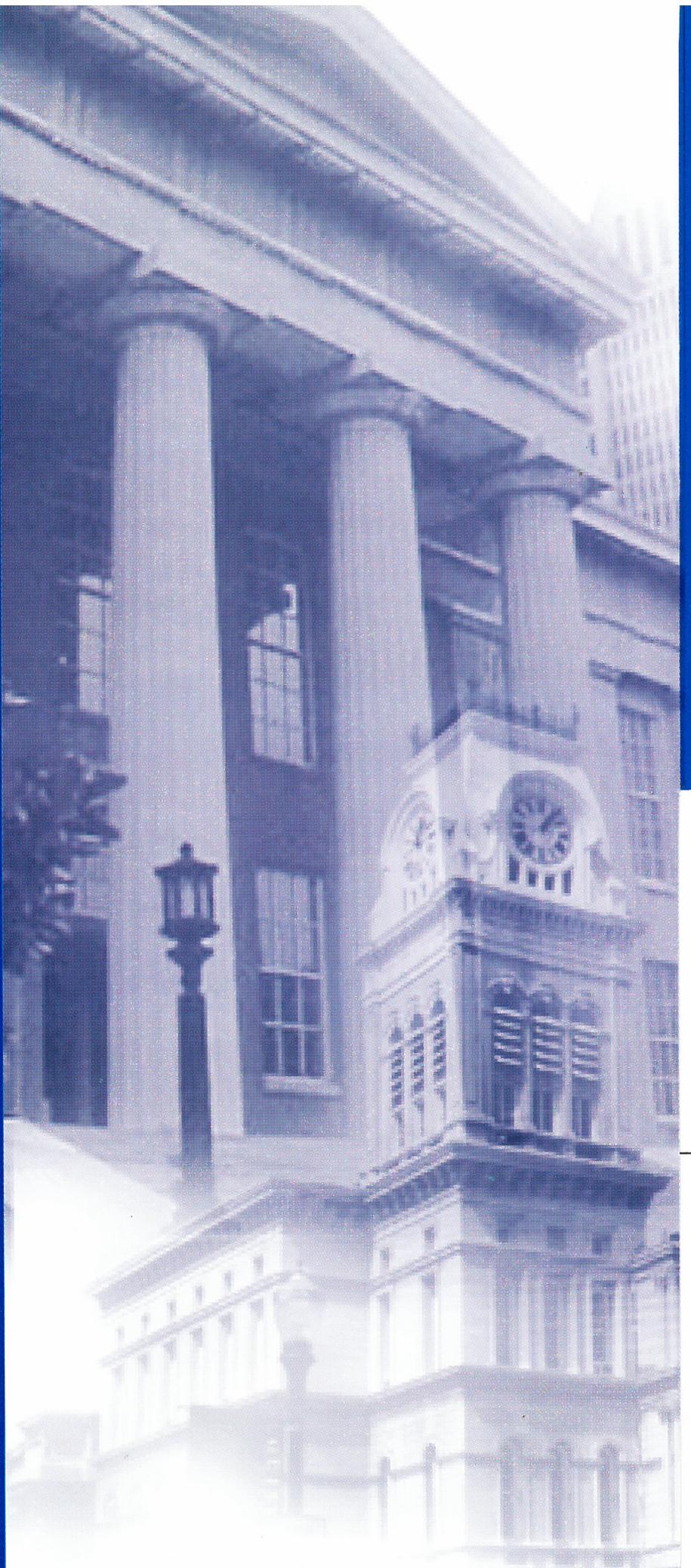




Greg Fischer
Mayor

Louisville Metro Council

The Office of Internal Audit provides independent, objective assurance and consulting services that adds value to and improves Louisville Metro Government.



Office of Internal Audit

Louisville Metro Government

Cash Management Policy
Zoo Admissions Office

Audit Report

Louisville Metro Government

Cash Management Policy The Louisville Zoo Admissions Office

May 2016



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Executive Summary

PROJECT TITLE

Louisville Metro Government - Cash Management Policy (Zoo Admissions Office)

OBJECTIVE AND SCOPE

The objective was to perform a review of the Louisville Metro Government Cash Management Policy, which is owned by the Office of Management and Budget (OMB). The primary focus of the review was an assessment of compliance with the Louisville Metro Government Cash Management Policy at the department level and within the OMB – Cash Management Division. This included how activity was processed, recorded, and monitored. Departmental policies, procedures and records related to the Louisville Metro Government Cash Management Policy were reviewed. The objective was to obtain assurance that the risks are adequately mitigated through internal controls in the process.

This was a compliance review based on policies and procedures for the operational and fiscal administration of the Louisville Metro Government Cash Management Policy. Cashiering functions within five Louisville Metro Government (LMG) departments were selected for review. The Zoo Admissions Office was judgmentally selected for review. The review included activity during the second quarter of fiscal year 2015 through the first quarter of fiscal year 2016 (October 1, 2014 through September 30, 2015). The details of the scope and methodology of the review are addressed in the Observations and Recommendations.

INTERNAL CONTROL ASSESSMENT

SECTION

Needs Improvement

Zoo Admissions Office

RESULTS

Opportunities exist for improving the internal control structure for the Zoo Admissions Office cashiering activity. Examples include the following.

- **Monitoring and Reconciliation.** There were issues noted regarding monitoring and reconciliation of cashiering activity.
 - The daily reconciliation process does not include a reconciliation of the amount of daily credit card sales to the amount of credit card proceeds posted to the bank.
 - There were instances in which reconciliations did not include the date of completion and/or the signatures of the cashier and the supervisor.
- **Transaction Processing.** There were issues noted regarding processing transactions related to cashiering activity.
 - Reports generated from the Zoo's point of sales system do not consistently agree to the corresponding system reports or supporting data.
 - There were instances in which cashiers performed daily cashiering activities using a user name and password that was not assigned to him/her.
- **Surprise Safe Count.** There were issues noted regarding the safe count at the Zoo Admissions Office.
 - There were three checks in the aggregate amount of \$30,134 that were not deposited at the bank within the time required by Cash Management Policy.



OFFICE OF INTERNAL AUDIT
LOUISVILLE, KENTUCKY

GREG FISCHER
MAYOR

MAY R. PORTER, CHIEF AUDIT EXECUTIVE

DAVID YATES
PRESIDENT METRO COUNCIL

Transmittal Letter

May 27, 2016

The Honorable Greg Fischer
Mayor of Louisville Metro
Louisville Metro Hall
Louisville, KY 40202

Subject: Audit of the Louisville Metro Government - Cash Management Policy (Zoo Admissions Office)

Introduction

An audit of the Louisville Metro Government Cash Management Policy, which is owned by the Office of Management and Budget (OMB), was performed. The primary focus of the review was an assessment of compliance with the Louisville Metro Government Cash Management Policy at the department level and within the OMB – Cash Management Division. This included how activity was processed, recorded, and monitored. Departmental policies, procedures and records related to the Louisville Metro Government Cash Management Policy were reviewed. The objective was to obtain assurance that the risks are adequately mitigated through internal controls in the process.

The audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States and with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

As a part of the audit, the internal control structure was evaluated. The objective of internal control is to provide reasonable, but not absolute, assurance regarding the achievement of objectives in the following categories:

- Achievement of business objectives and goals
- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Safeguarding of assets

There are inherent limitations in any system of internal control. Errors may result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personnel factors. Some controls may be circumvented by collusion. Similarly, management may circumvent control procedures by administrative oversight.

Scope

A thorough understanding of the Zoo Admissions Office cashiering activity was obtained in order to evaluate the internal control structure. This was achieved through interviews of key personnel and examination of supporting documentation. This included obtaining an understanding of the policies and procedures for processing, recording, monitoring, reconciling, and reporting activity. Testing of activity was also performed to determine the effectiveness of the controls.

The Zoo Admissions Office was judgmentally selected for review. The review included activity during the second quarter of fiscal year 2015 through the first quarter of fiscal year 2016 (October 1, 2014 through September 30, 2015). The details of the scope and methodology of the review will be addressed in the Observations and Recommendations section of this report. The examination would not identify all weaknesses because it was based on selective review of data.

Opinion

It is our opinion that the internal control structure for Louisville Metro Government Cash Management Policy, specific to the Louisville Zoo Admissions Office needs improvement. The internal control rating is on page 6 of this report. The rating quantifies our opinion regarding the internal controls, and identifies areas requiring corrective action. Opportunities to strengthen the internal control structure were noted. Examples include the following.

- **Monitoring and Reconciliation.** There were issues noted regarding monitoring and reconciliation of cashiering activity.
 - The daily reconciliation process does not include a reconciliation of the amount of daily credit card sales to the amount of credit card proceeds posted to the bank.
 - There were instances in which reconciliations did not include the date of completion and/or the signatures of the cashier and the supervisor.
- **Transaction Processing.** There were issues noted regarding processing of transactions related to cashiering activity.
 - Reports generated from the Zoo's point of sales system do not consistently agree to the corresponding system reports or supporting data. The cause of discrepancies could not be determined.
 - There were instances in which cashiers performed daily cashiering activities using a user name and password that was not assigned to him/her.
- **Surprise Safe Count.** There were issues noted regarding the safe count at the Zoo Admissions Office.

- There were three checks in the aggregate amount of \$30,134 that were not deposited at the bank within the time required by Cash Management Policy.

Corrective Action Plan

Representatives from the Zoo have reviewed the results and are committed to addressing the issues noted. Corrective action plans are included in this report in the Observations and Recommendation section. We will continue to work with the Zoo to ensure the actions taken are effective to address the issues noted.

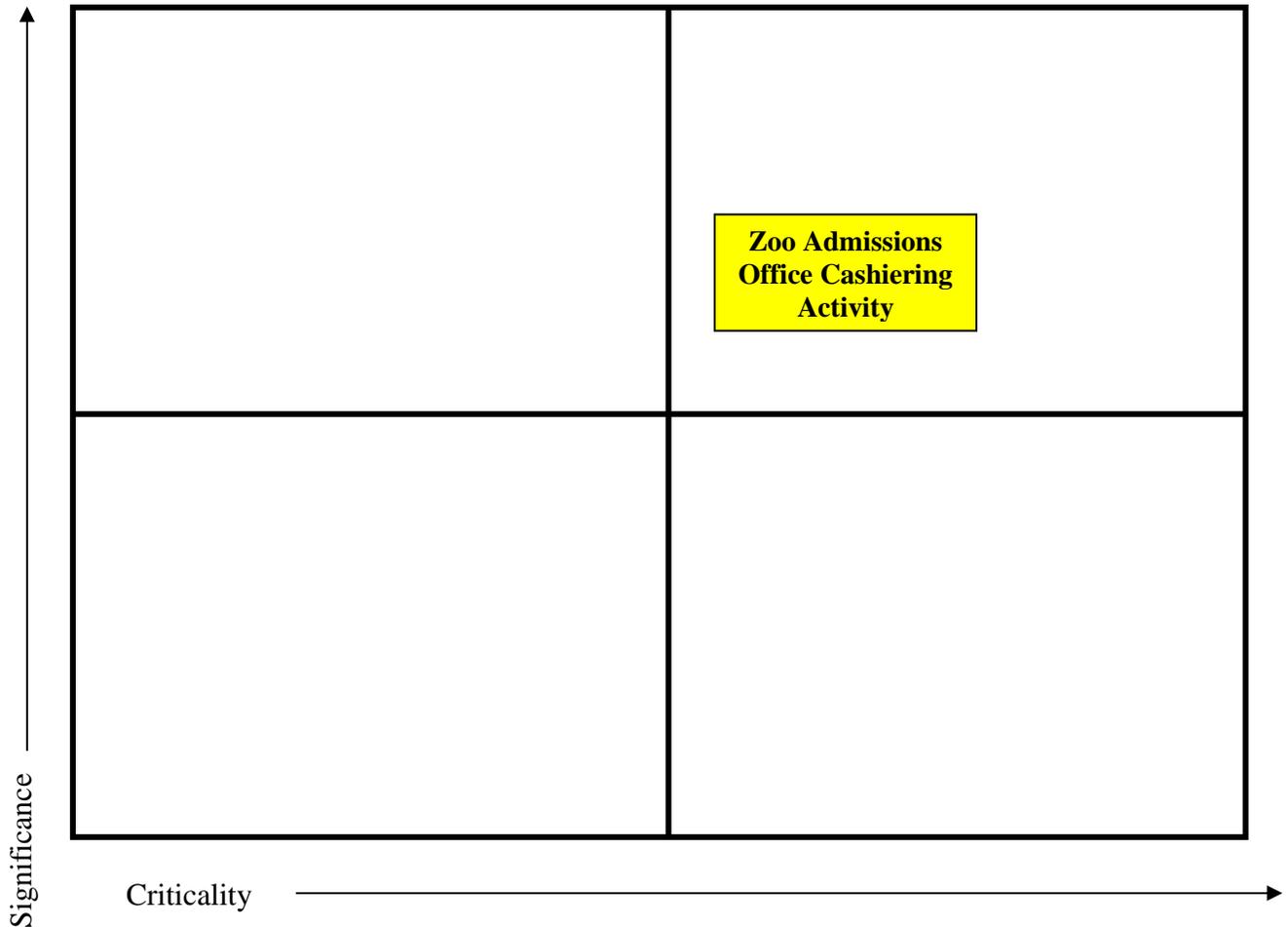
Sincerely,



May R. Porter, CIA
Chief Audit Executive

cc: Louisville Metro Council Government Accountability and Ethics Committee
Director of the Louisville Zoo
Chief Financial Officer
Louisville Metro External Auditors
Louisville Metro Council President

Internal Control Rating



<u>Legend</u>			
<i>Criteria Issues</i>	<u>Satisfactory</u> Not likely to impact operations.	<u>Needs Improvement</u> Impact on operations likely contained.	<u>Inadequate</u> Impact on operations likely widespread or compounding.
<i>Controls</i>	Effective.	Opportunity exists to improve effectiveness.	Do not exist or are not reliable.
<i>Policy Compliance</i>	Non-compliance issues are minor.	Non-compliance issues may be systemic.	Non-compliance issues are pervasive, significant, or have severe consequences.
<i>Image</i>	No, or low, level of risk.	Potential for damage.	Severe risk of damage.
<i>Corrective Action</i>	May be necessary.	Prompt.	Immediate.

Background

The Louisville Zoological Gardens (Zoo), an agency of the Louisville Metro Government, is a non-profit organization and the state zoo of Kentucky. The Zoo was opened in 1969 and is home to over 1,500 animals on 134 acres of natural settings. The mission of the Zoo is to “better the bond between people and our planet” by providing excellent care for animals, a great experience for visitors, and leadership in conservation education. The Zoo’s collections which include botanical gardens are accredited by the Association of Zoos and Aquariums (AZA) and the American Alliance of Museums (AAM).

The Zoo Admissions Office is responsible for collecting revenue generated through the sale of admission and ride tickets. The office is open year round except for Thanksgiving, Christmas, and New Year’s Day. During the review period of October 1, 2014 through September 30, 2015, the Zoo Admissions Office collected approximately \$3.2 million in admissions revenue.

This audit is the result of a review of department-level compliance, which was requested by the Office of Management and Budget.

Summary of Audit Results

I. Current Audit Results

See Observations and Recommendations section of this report.

II. Prior Audit Issues

The Office of Internal Audit previously conducted a review of the Louisville Zoo’s Financial Operations in September of 2011. Unless otherwise noted, all prior issues have been satisfactorily addressed.

III. Statement of Auditing Standards

The audit was performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States and with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

IV. Statement of Internal Control

An understanding of the internal control structure was obtained in order to support the final opinion.

V. Statement of Irregularities, Illegal Acts, and Other Noncompliance

The review did not disclose any instances of irregularities, any indications of illegal acts, and nothing was detected during the review that would indicate evidence of such. Any significant instances of noncompliance with laws and regulations are reported in the Observations and Recommendations section of this report.

VI. Views of Responsible Officials / Action Plan

A draft report was issued to the Louisville Zoo and the Office of Management and Budget on April 8, 2016. An exit conference was held at the Office of Internal Audit in the City Hall Annex on May 3, 2016. Attending were John Walczak and Stephanie Moore, representing the Zoo, Monica Harmon and Angie Dunn representing the Office of Management and Budget, and May Porter and Andrew Googe representing Internal Audit. Final audit results were discussed.

The views of Zoo officials were received on May 17, 2016 and are included as corrective action plans in the Observations and Recommendations section of the report. The plans indicate a commitment to addressing the issues noted.

LMCO §30.36(B) requires Louisville Metro Agencies to respond to draft audit reports in a timely manner. It specifically states that

“The response must be forwarded to the Office of Internal Audit within 15 days of the exit conference, or no longer than 30 days of receipt of the draft report.”

The Zoo’s response was provided within this required timeframe.

Observations and Recommendations

Scope and Methodology

A review of the Louisville Metro Government Cash Management Policy, which is owned by the Office of Management and Budget (OMB), was performed. The primary focus of the review was an assessment of compliance with the Louisville Metro Government Cash Management Policy at the department level and within the OMB – Cash Management Division. The Zoo Admissions Office was judgmentally selected for review. The operating policies, procedures and records specific to cashiering activity were reviewed. The primary focus was the operational and fiscal administration of the activity. This includes how activity is processed, recorded, and monitored. The objective is to obtain assurance that the risks are adequately mitigated through internal controls in the process.

The Zoo Admissions Office cashiering activity was tested using a sampling approach. Testing was performed on a sample of transactions related to processing payments and reconciliations occurring during the review period, the second quarter of fiscal year 2015 through the first quarter of fiscal year 2016 (October 1, 2014 through September 30, 2015). Samples, consisting of a total of five transaction dates were selected for testing accuracy, completeness, and timeliness.

The examination would not reveal all non-compliance issues because it was based on selective review of data.

Observations

Issues were noted with the Zoo Admissions Office cashiering activity. As a result, the effectiveness of the internal control structure needs improvement. Areas in which there are opportunities to strengthen the controls include the following.

- 1) Monitoring and Reconciliation
- 2) Transaction Processing
- 3) Surprise Safe Count

Details of these begin on the following page.

1) Monitoring and Reconciliation

- **Daily Cash Management Activity.** Cash registering activity is recorded and documented by way of automated receipts and reports from the point of sales (POS) system. There were issues regarding the accuracy and completeness of cash registering activity. Specifics include the following.
 - There were eight of eleven instances in which the amount of daily credit card sales did not agree to the amount of credit card proceeds posted to the bank. It is likely the differences were due to a combination of credit card fees and system timing issues. However, the amount of the difference attributable to either could not be determined.
 - In two instances the credit card sales posted to the bank were greater than the corresponding daily sales in the aggregate of \$350.
 - In six instances the credit card sales posted to the bank were less than the corresponding daily sales in the aggregate of \$2,320.
 - There were two of seventeen instances in which funds collected from daily sales did not agree with the sales per the point of sales system report. The discrepancy was identified on the reconciliation. However, it should also be researched and resolved. It cannot be determined if any research and/or a resolution took place as there was no documentation noted.
 - There was one of eleven instances in which a check was not deposited to the bank within one week as required by the LMG Cash Management Policy.
- **Monitoring and Reconciliation.** There were issues regarding recording, monitoring, and reconciling transaction activity, which diminished accountability over funds. Specifics include the following.
 - There were seven of seventeen instances in which reconciliations did not include the date of completion and/or the signatures of the cashier and the supervisor. Both signatures are necessary to signify that both the cashier and a supervisor have jointly performed the reconciliation and both agree that receipts on hand have been reconciled to the transactions recorded within the point of sales system.
 - The daily reconciliation, which is a tool to ensure that receipts from each area in the Zoo are accurately and completely compiled, is not signed and dated by the preparer. A signature or other identifier regarding the person responsible for completing the reconciliation is necessary to establish accountability.
 - A single individual is responsible for depositing and reconciling checks. Allowing the same person to both deposit and reconcile checks increases the risk of misappropriation and decreases the likelihood of detection.
- **Activity Recording.** The daily reconciliation and the corresponding reports are compiled and reviewed by applicable Zoo cashiering staff so that related journal entries can be made.
 - There was one of three instances in which the journal entry did not agree to the applicable daily reconciliation and the corresponding reports.

- Education revenue in the amount of \$2,257 was erroneously omitted from the journal entry.
 - Donations were recorded in the amount of \$2,257. However, the amount of donations actually received was \$125.
- There were three of three instances in which it could not be determined if all of the revenue was posted to the correct account, as a portion of the activity could not be agreed to any system generated report for revenues earned during the same period.

Recommendations

Appropriate personnel should consider the following recommendations concerning the Zoo Admissions Office.

- ✓ The Zoo should work with the third-party credit card processor to ensure that adequate reporting exists to facilitate reconciliation of credit card sales to the amounts being deposited at the bank. Adequate reporting would include the amount and timing of credit card fees. In addition, the Zoo should work with the point of sale system vendor to improve the reporting of online transactions.
- ✓ In performing the reconciliation of cash management activity, applicable personnel should consider the following:
 - The sales receipts should agree to net sales per the point of sales system report. Any differences between the sales receipts and the applicable reports should be investigated and resolved.
 - Discrepancies, including outages should be formally tracked to identify trends.
 - In the event outages are attributable to a specific individual, a progressive corrective action policy should be implemented.
 - All reconciliations should be subject to a formal review, evidenced by way of the reviewer signature and the date of review.
- ✓ In the event that a check cannot be deposited electronically, it should be held in the safe for safekeeping and deposited into the bank by way of the weekly courier service.
- ✓ The reconciliation should be completed under dual control at the completion of the cashier's shift. The cashier and a supervisor (or designee) should count the funds collected and document their agreement on the amount collected by way of signatures.
- ✓ The daily reconciliation should be subject to review by a second person to establish accountability and to document that both parties agree that receipts from each revenue stream are accurately and completely included on the reconciliation. The preparation and review should be evidenced by way of the signature and date.
- ✓ Alter employee roles and procedures so that a single individual is not responsible for the receipt, recording, deposit, and reconciliation of activity. In cases where complete segregation is not feasible (e.g., staff size constraints), appropriate compensating controls should be practiced (e.g., supervisory review, monitoring).

- ✓ Journal entries should be subject to a secondary review prior to submission to General Accounting. The secondary review should be evidenced by way of the reviewer's signature and date of review.
- ✓ Applicable staff should consult with POS system vendor, to ensure that full functionality of the reporting capabilities is possible. Staff should ensure that all transactions are accurately reflected on system generated reports.

Zoo's Corrective Action Plan

The Zoo concurs with and will implement the recommendations related to monitoring and reconciliation. In addition, the Zoo stated the following:

The Zoo is working with our point of sale ("POS") provider ("Centaman") on reporting issues. There is a timing issue on credit card reporting and posting to the POS systems. We are working with Centaman to have the POS cutoff for credit card reporting match the cutoff time for the credit card processors. In addition to these changes the Zoo has now filled a position in Cash Management that was vacant for over 12 months. This position is charged with verifying the daily cash and credit transactions and ensuring items posting to the POS are posting to the Zoo's bank account and vice versa. Any discrepancies in this reconciliation are reported to management and researched.

The Zoo's procedure, outlined in our policies and procedures, is that all daily shift end reports should be signed by the cashier and a supervisor or designee. These steps have been reviewed with all cashier staff and are documented in their daily policy and procedure manuals. The Zoo will monitor these daily reconciliation reports and will continue to review these procedures with staff. The Zoo will track cashier shifts and ensure that all cashiers have signed their closing reconciliations. Any cashiers or supervisors that are not signing will be addressed.

As stated above, the Zoo has filled a position in Cash Management that was vacant for over 12 months. The filling of this position provides for additional segregation of duties in reconciliation and cash deposits. The Cash Control Coordinator will be responsible for the reconciliation and research on issues while cash deposits and receipts are handled by cashiers and the Cashier Supervisor. The Cash Control Coordinator will be preparing entries which will be reviewed by the Fiscal Administrator or Assistant Director prior to submission to OMB.

2) Transaction Processing

- **Point of Sales System Reporting Issues.** The reports generated using the reporting capabilities of the Zoo's point of sales system do not consistently agree to corresponding system reports or supporting data. Specifics include the following.
 - The system generated report, which summarizes transactions processed by a cashier during the work day, does not consistently agree to the corresponding system generated report which details the cashier's daily sales by tender amount. The cause of differences between the two reports cannot be determined. As a result, the reliability of the reports is limited.
 - There were four of seventeen instances in which refunds and voids were processed using the POS but were not included in the applicable system generated report. The cause of the omission could not be determined.

- **Transaction Processing.** Some issues were noted regarding the internal controls relative to transaction processing. Transaction processing includes activities involving processing individual transactions within the cashiering system, including monitoring and reporting the transactions. Accordingly, it is important to have effective internal controls in place to deter misappropriation of assets, establish accountability, and to ensure the integrity of reporting and transactions.
 - There was one of seventeen instances in which a refund was processed without adequate documentation. Adequate documentation includes the original receipt or ticket.
 - Mail is currently opened solely by a member of the staff. A best practice is to open mail under dual control.
 - There were four of seventeen instances in which cashiers performed daily cashiering activities using a user ID and password that was not assigned to him/her. Accountability over sales could be hard to determine when computer IDs and passwords are shared among Zoo employees. *Similar issues were noted in a previous audit.*

Recommendations

Appropriate personnel should consider the following recommendations concerning the Zoo Admissions Office.

- ✓ Applicable staff should consult with the POS system vendor, to ensure that full functionality of the system is able to be achieved. Further, staff should work with the software vendor to resolve issues regarding accuracy of reports.
- ✓ In cases where the cashier must perform a void or issue a fee waiver, the transaction should be thoroughly documented, reviewed and reconciled by supervisory personnel. Use of a void / refund/ fee waiver form will assist in documenting the amount of the transaction, the cashier processing the transaction, and the signature of the customer involved in the transaction. The form should require a supervisor's review and approval, and be attached to the transaction receipt for submission with the daily

detail. If the supervisor is the person initiating the void or refund, a second person's approval should be required.

- ✓ Departments that receive a high volume of cash receipts through the mail should consider designating at least two people to open mail. One person should total the remittances and the other, the payments. The totals should then be agreed and the remittances forwarded to the appropriate area for data entry.
 - In the event that available resources do not allow for two people to open mail, customers should be made aware that they will receive a receipt for payments submitted through the mail. Receipts should be given to the customer by way of email or regular mail.
- ✓ Each cashier should have a unique login and not have knowledge of anyone else's login information. Cashiers should not be able to log into or use a cash register in someone else's name.

Zoo's Corrective Action Plan

The Zoo concurs with and will implement the recommendations related to transaction processing. In addition, the Zoo stated the following:

The Zoo continues to work with Centaman on reporting issues with the POS. Our staff is currently reviewing reports and making changes to report parameters to improve the reporting functionality. Over the past several months, subsequent to the period under audit, many changes have been made to the daily cash report and membership reports which have improved reporting. We will continue to monitor these reports and work with our staff and Centaman on changes as needed.

The Zoo's procedure, outline in our policies and procedures, is that all voids or refunds must be performed by the Cashier Supervisor or designee and documentation maintained. These steps have been reviewed with all cashier staff and are documented in their daily policy and procedure manuals. The Zoo will monitor these transactions and will continue to review these procedures with staff as needed.

The Zoo has changed the new hire procedure to include CityNet access forms for all new hires. This information will be collected prior to the start date of an employee and submitted to DoIT for processing. This change in procedure should expedite the time line for setting up a CityNet account and give each employee an individual login.

The Zoo concurs with but will not implement the recommendations regarding handling incoming mail. In addition, the Zoo stated the following:

Mail is currently opened in the Cash Management offices and logged by a Zoo staff member. The Zoo typically receives donations or membership payments through the mail. The Zoo's Development staff issue donation acknowledgement letters to donors that states the amount and date of their gift that acts as a receipt. Membership payments are received and processed on a daily basis through the mail. On a weekly basis emails are generated by the system to new members acknowledging their payment and letting them know the process for picking up their membership cards.

3) Surprise Safe Count

- **Surprise Safe Count.** On February 9, 2016 the Office of Internal Audit performed a surprise safe count at the Zoo Admissions Office. There were issues regarding the daily reconciliation of the safe. Specifics include the following.
 - There were three checks in the aggregate amount of \$30,134 that were held in the safe over a week after receipt. The Louisville Metro Government Cash Management Policy requires cash and check receipts to be deposited at the bank at least weekly, unless receipts are over \$1,000, in which case receipts should be deposited within one business day.
 - There were two instances in which the contents in the safe did not agree to the daily safe reconciliation.
 - Cash in the amount of \$19 was stored in the safe, but was not documented and included in the daily safe reconciliation.
 - Six gift cards were documented on the daily reconciliation but were not located in the safe.
 - The general practice of the Zoo is to reconcile the safe on a daily basis. However, the safe had not been reconciled during the previous two business days.
 - The safe is not consistently reconciled under dual control. The lack of dual control increases the risk of misappropriation of assets.
 - Employee checks are stored in the safe. However, the check log is not consistently used to document the name of the person receiving the check or the date of receipt.

Recommendations

Appropriate personnel should consider the following recommendations concerning the Zoo Admissions Office.

- ✓ Cash and check receipts should be deposited at the bank at least weekly, unless receipts are over \$1,000. Cash and check receipts over \$1,000 should not remain on a department site for more than one business day. If cash and check receipts total more than \$1,000 before a weekly deposit is made, the deposit must be deposited at the bank within one business day.
- ✓ In performing the reconciliation of the cash safe, applicable personnel should consider the following:
 - The contents of the safe should be agreed to expected contents. Any differences should be investigated and resolved.
 - Discrepancies, including outages should be formally tracked to identify trends.
 - In the event, outages are attributable to a specific individual; a progressive corrective action policy should be implemented.
 - All reconciliations should be performed daily under dual control and formally reviewed, evidenced by the reviewer's signature and the date of review.

- ✓ A supervisor or team lead should be present during employee check pick-ups to ensure the name of the person receiving the check and the date of receipt is documented on the check log.

Zoo's Corrective Action Plan

The Zoo concurs with and will implement the recommendations related to the surprise safe count. In addition, the Zoo stated the following:

Cash Management procedures regarding deposits of checks and cash have been reviewed with the Cash Management staff. Staff is aware that checks should be deposited at least once a week. Management will be monitoring the safe for timely deposits and address any issues with staff as needed.

Management has reviewed the procedures for daily reconciliation of the safe. The issues noted in the audit were the result of unfilled staff positions as well as other staff members being out of the office. Procedures have been discussed with staff and they have been notified that if regular staff is out of the office they are to contact the Fiscal Administrator or Assistant Director to assist with the daily reconciliation and documentation. In addition to having staff reach out for assistance with the daily reconciliation, staff has also been instructed to ensure that every item that is in the safe is documented and reviewed on a daily basis.

Staff have also been instructed on ensuring all employee checks are appropriately documented on the check log and pick up is documented with the employee name and date.



The purpose of this survey is to solicit your opinion concerning the quality of the **Louisville Metro Government – Cash Management Policy (Zoo Admissions Office) Audit Report**. Please feel free to expand on any areas that you wish to clarify in the comment area at the end. Please return the completed survey electronically to IAUDITIMB@Louisvilleky.gov or to ATTN: Internal Audit 609 W. Jefferson St Louisville, KY 40202. We sincerely appreciate your feedback. The survey can also be completed online at the following link: <https://louisvilleky.wufoo.com/forms/audit-report-satisfaction-survey/>

Survey

1. The audit report thoroughly explained the scope, objectives, and timing of the audit.

 Strongly Agree
 Agree
 Neither Agree or Disagree
 Disagree
 Strongly Disagree

2. The audit report reflects knowledge of the departmental/governmental policies related to the area or process being audited.

 Strongly Agree
 Agree
 Neither Agree or Disagree
 Disagree
 Strongly Disagree

3. The audit report is accurate and clearly communicated the audit results.

 Strongly Agree
 Agree
 Neither Agree or Disagree
 Disagree
 Strongly Disagree

4. The audit recommendations were constructive, relevant, and actionable.

 Strongly Agree
 Agree
 Neither Agree or Disagree
 Disagree
 Strongly Disagree

5. ****Was there anything about the audit report that you especially liked?**

6. ****Was there anything about the audit report that you especially disliked?**

Office of Internal Audit

Phone: 502.574.3291

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